IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 2205 OF 2003
IN
INCOME TAX APPEAL (LDG.) NO. 711 OF 2003

The Commissioner of Income-tax. ... Appellant.

V/s.

New Era Fabrics Ltd. ... Respondent.

Mr Ashok Kotangale i/b P. S. Sahadevan, for the Applicant/appellant.

Mr Sean Wascodew for the respondent.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 23rd April 2007.

P.C. :
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1. Heard the learned counsel for the appellant and the learned counsel for the respondent.

2. By the above notice of motion,the appellant is seeking condonation of 353 days delay in filing the appeal. The appellant has filed further affidavit dated 11th April, 2007. Perusal of the same indicates that the last date for filing of the appeal was 9.8.2002 and it appears that order of I.T.A.T. was received in the office of C.I.T. Mumbai on 12.4.2002. Draft Appeal Memo was sent to the Central Government Advocate on 12.8.2002 i.e. after the last date of the filing of the appeal and draft of appeal appears to

have received on 24.7.2003 and then appeal has been lodged on 29.7.2003. The affidavit does not indicate what steps were taken by the Department to get the appeal drafted expeditiously.

3. The above affidavit is not satisfactory. We are not inclined to exercise our jurisdiction to condone delay. Notice of motion stands dismissed with no order as to costs.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN, J.)**